UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 74-1257

United States of America,

Appellee,

versus

James E. Smith,

Appellant.

Appeal from the United States District Court for the Eastern District of Virginia, at Richmond. Robert R. Merhige, Jr., District Judge.

(Submitted July 1, 1974 Decided September 10, 1974)

Before CRAVEN, BUTZNER and RUSSELL, Circuit Judges.

Edward D. Barnes and Murray J. Janus on brief for Appellant; and Brian P. Gettings, United States Attorney, and Roger T. Williams, Assistant United States Attorney, on brief for Appellee.

PER CURIAM:

Tried to a jury, James E. Smith was convicted on all counts of a three-count indictment charging him with attempting to evade or defeat his federal income tax for the years 1968, 1969 and 1970 in violation of 26 U.S.C. § 7201. On appeal Smith asserts that there was insufficient evidence to support his convictions. Smith, who proceeded against by the Government under the net worth method, claims that the evidence failed to: (1) properly establish the opening net worth figure; (2) demonstrate that the Government adequately investigated Smith's possible sources of funds prior to 1968; (3) establish either a likely source of income or exclude all possible sources of nontaxable income; (4) properly allocate the increases in Smith's net worth among the years set forth in the indictment; (5) establish that Smith willfully attempted to evade payment of his income tax for 1968.

Upon careful examination of the briefs and the record, we conclude that the evidence amply supports the convictions under the net worth method. See Holland v. United States, 348 U.S. 121 (1954); United States v. Calderon, 348 U.S. 160 (1954); United States v. Newman, 468 F. 2d 791 (5th Cir. 1972), cert. denied, 411 U.S. 905 (1973); Mighell v. United States, 233 F. 2d 731 (10th Cir. 1956), cert. denied, 352 U.S. 832.

Accordingly, we dispense with oral argument and affirm the judgment of the district court.

AFFIRMED.